

Mississippi Secretary of State

700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue		CONTACT PERSON Melinda R. Lott	TELEPHONE NUMBER 601-923-7309	
ADDRESS PO Box 1033		CITY Jackson	STATE MS	ZIP 39215
EMAIL melinda.lott@dor.ms.gov	SUBMIT DATE 01/07/15	Name or number of rule(s): Title 35, Part VIII, Subpart 03, Chapter 01 Stamps shall be properly affixed to cigarettes; Stamp invoices		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal

This is a new Rule. This Rule clarifies when tobacco products are considered contraband and subject to confiscation. If further clarifies proper affixed stamps placed on tobacco products.

Specific Legal authority authorizing the promulgation of a rule: Miss. Code Ann. §27-69-65

List all rules repealed, amended, or suspended by the proposed rule, Title 35, Part VIII, Subpart 03, Chapter 01 Stamps (Tobacco):NONE

ORAL PROCEEDING:

☒ An oral proceeding is scheduled for this rule on Date: 02/04/15 Time: 3:00 p.m. Place: Mississippi Department of Revenue
500 Clinton Center BLVD, Clinton, MS 39056, 4th Floor, Review Board and Policy

☐ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

☒ Economic impact statement not required for this rule. ☐ Concise summary of economic impact statement attached.

TEMPORARY RULES

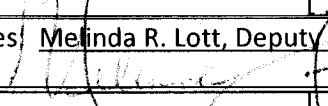
____ Original filing
____ Renewal of effectiveness
To be in effect in ____ days
Effective date:
____ Immediately upon filing
____ Other (specify): ____

PROPOSED ACTION ON RULES

Action proposed:
☒ New rule(s)
____ Amendment to existing rule(s)
____ Repeal of existing rule(s)
____ Adoption by reference
Proposed final effective date:
☒ 30 days after filing final action
____ Other (specify): ____

FINAL ACTION ON RULES

Date Proposed Rule Filed: ____
Action taken:
____ Adopted with no changes in text
____ Adopted with changes
____ Adopted by reference
____ Withdrawn
____ Repeal adopted as proposed
Effective date:
____ 30 days after filing
____ Other (specify): ____

Printed name and Title of person authorized to file rules: Melinda R. Lott, Deputy Office Director, Tax PolicySignature of person authorized to file rules: 

OFFICIAL FILING STAMP

Accepted for filing by

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The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.